

FOUN 1008

Report Writing

April 2010

**Notes of Dr. Stewart's E-mail - 14 April 2010**

Each student does a short report about 1000 -1200 words. ( We call it module.)

This report may be done in memo, letter or essay format.

The report will look a lot like the description of a Mechanism or the Process Analysis in terms of:

- Headings
- Sub-headings
- Graphics
- Bulleted / numbered lists

In fact, all skills learnt in these assignments and the oral and written proposal come into play.

Each student will begin his report with enough of an introduction to establish where this particular aspect (module) fits into the larger research. Background and explanation should be there.

There is also a thesis in this introduction.

There should be a section on findings. (Several paragraphs with graphics)

In Findings, the student should compare findings to other people's work from years ago, variations and causes of the variations; responses of age, or gender groups.

There should be Conclusions. (analysis of findings)

The conclusions and recommendations should be a bulleted list.

**GROUP RESEARCH SECTIONS**

These are the sections where the group works together. The FRONT MATTER ( see handout)

**Introduction** This has to be one to two pages covering all the suggestions in the handout #2. The introduction should include the methodology. Centre the research topic on the page; then under that the sub-heading of Introduction is also centred.

Now put in the four individual reports or modules.

Then after these four modules are put in, the END MATTER is put in. (see handout)

The pages for the whole document are then set out, using the top right hand corner if the document is bound on the left hand side. (Most students choose this style. I have not received any research report bound at the top, where the pages have to be flipped up. In this case, the pagination is done at the bottom of the page in the centre.

End of Dr. Stewart's e-mail notes

### Report Organization

This report reviews the size and composition of Electrovision's travel and entertainment expenses, analyzes trends in travel costs, and recommends steps for reducing the T&E budget.

### THE HIGH COST OF TRAVEL AND ENTERTAINMENT

Although many companies view travel and entertainment as an "incidental" cost of doing business, the dollars add up. At Electrovision the bill for airfares, hotels, rental cars, meals, and entertainment totaled \$16 million last year. Our T&E budget has increased by 12 percent per year for the past five years. Compared with the average U.S. business's travel expenditures, Electrovision's expenditures are high, largely because of management's generous policy on travel benefits.

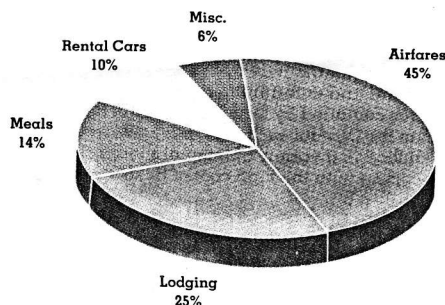
### \$16 Million per Year Spent on Travel and Entertainment

Electrovision's annual budget for travel and entertainment is only 8 percent of sales. Because this is a relatively small expense category compared with such things as salaries and commissions, it is tempting to dismiss T&E costs as insignificant. However, T&E is Electrovision's third-largest controllable expense, directly behind salaries and information systems.

Last year Electrovision personnel made about 3,390 trips at an average cost per trip of \$4,720. The typical trip involved a round-trip flight of 3,000 miles, meals and hotel accommodations for two or three days, and a rental car. Roughly 80 percent of the trips were made by 20 percent of the staff—top management and sales personnel traveled most, averaging 18 trips per year.

Figure 1 illustrates how the travel and entertainment budget is spent. The largest categories are airfares and lodging, which together account for \$7 out of every

**Figure 1**  
*Airfares and Lodging  
Account for Over Two-Thirds  
of Electrovision's Travel  
and Entertainment Budget*



Uses arabic numerals to number the second and succeeding pages of the text in the upper right-hand corner where the top and right-hand margins meet

Places the visual aid as close as possible to the point it illustrates

Gives each visual aid a title that clearly indicates what it's about

Makes placement of visual aid titles consistent throughout a report (options for placement include above, below, or beside the visual)

Moreno opened the first main section of the body with a topic sentence that introduces an important fact about the subject of the section. Then she oriented the reader to the three major

# REDUCING ELECTROVISION'S TRAVEL AND ENTERTAINMENT COSTS

## INTRODUCTION

Electrovision has always encouraged a significant amount of business travel, believing that it is an effective way of operating. To compensate employees for the inconvenience and stress of frequent trips, management has authorized generous travel and entertainment (T&E) allowances. This philosophy has been good for morale, but the company has paid a price. Last year Electrovision spent \$16 million on T&E—\$7 million more than it spent on research and development.

This year the cost of travel and entertainment will have a bigger impact on profits, owing to changes in airfares and hotel rates. The timing of these changes is unfortunate because the company anticipates that profits will be relatively weak for a variety of other reasons. In light of these profit pressures, Dennis McWilliams, Vice President of Operations, has asked the accounting department to take a closer look at the T&E budget.

## Purpose, Scope, and Limitations

The purpose of this report is to analyze the T&E budget, evaluate the impact of recent changes in airfares and hotel costs, and suggest ways to tighten management's control over T&E expenses. Although the report outlines a number of steps that could reduce Electrovision's expenses, the precise financial impact of these measures is difficult to project. The estimates presented in the report provide a "best guess" view of what Electrovision can expect to save. Until the company actually implements these steps, however, we won't know exactly how much the travel and entertainment budget can be reduced.

## Sources and Methods

In preparing this report, the accounting department analyzed internal expense reports for the past five years to determine how much Electrovision spends on travel and entertainment. These figures were then compared with average statistics compiled by Dow Jones (publisher of *The Wall Street Journal*) and presented as the Dow Jones Travel Index. We also analyzed trends and suggestions published in a variety of business journal articles to see how other companies are coping with the high cost of business travel.

Begins the introduction by establishing the need for action

Uses the arabic numeral 1 for the first page, centering the number about 1 inch from the bottom of the page

Mentions sources and methods to increase credibility and to give readers a complete picture of the study's background

In a brief introduction such as this one, some writers would omit the subheadings within the introduction and rely on topic sentences and on transitional words and phrases to indicate that they are discussing subjects such as the purpose, scope, and limitations of the study. Moreno decided to use headings because they help readers scan the document. Also, to conserve space, Moreno used single spacing and 1-inch side margins.